

108TH CONGRESS
2D SESSION

H. R. 5170

To require the Secretary of Transportation, in computing the estimated tax payments attributed to highway users for purposes of title 23, United States Code, to take into account any law that replaces the reduced rates of tax on gasohol with an excise tax credit.

IN THE HOUSE OF REPRESENTATIVES

SEPTEMBER 29, 2004

Mr. KENNEDY of Minnesota (for himself, Mr. LATOURETTE, Mr. BOEHNER, Mr. RAMSTAD, Mr. GILLMOR, Mr. CHABOT, Ms. KAPTUR, Mr. REGULA, Mr. OXLEY, Mrs. JONES of Ohio, Ms. PRYCE of Ohio, Mr. GUTKNECHT, Mr. TIBERI, Mr. JOHNSON of Illinois, Mr. PORTMAN, Mr. TURNER of Ohio, Mr. MCINNIS, Mr. STRICKLAND, Mr. RYAN of Ohio, Mr. BROWN of Ohio, Mr. KLINE, Mr. NEY, Mr. SHIMKUS, and Mr. LAHOOD) introduced the following bill; which was referred to the Committee on Transportation and Infrastructure

A BILL

To require the Secretary of Transportation, in computing the estimated tax payments attributed to highway users for purposes of title 23, United States Code, to take into account any law that replaces the reduced rates of tax on gasohol with an excise tax credit.

1 *Be it enacted by the Senate and House of Representa-*
2 *tives of the United States of America in Congress assembled,*

1 **SECTION 1. COMPUTATION OF CERTAIN ESTIMATED TAX**
2 **PAYMENTS.**

3 If any amendment to, or repeal of, section 4041(k)
4 or 4081(c) or subparagraph (E) or (F) of section
5 9503(b)(4) of the Internal Revenue Code of 1986 (as in
6 effect on the day before the date of the enactment of this
7 Act) results in an increase in the portion of the tax im-
8 posed by section 4041 or 4081 of such Code which is taken
9 into account in determining the amount appropriated to
10 the Highway Trust Fund and the Secretary of Transpor-
11 tation takes into account any fiscal year beginning before
12 the effective date of such amendment or repeal in com-
13 puting the apportionment of funds pursuant to sections
14 104 and 105 of title 23, United States Code, for any fiscal
15 year beginning on or after such date, the Secretary shall
16 determine such apportionment by using the amount of es-
17 timated tax receipts that the Secretary estimates would
18 have resulted had such amendment or repeal taken effect
19 at the beginning of the fiscal year which is so taken into
20 account.

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